

2006**California Fiduciary Income Tax Return****541**

For calendar year 2006 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____

• Type of entity: (1) <input type="checkbox"/> Decedent's estate (2) <input type="checkbox"/> Simple trust (3) <input type="checkbox"/> Complex trust (4) <input type="checkbox"/> Grantor type trust (5) <input type="checkbox"/> Bankruptcy estate – Chapter 7 (6) <input type="checkbox"/> Bankruptcy estate – Chapter 11 (7) <input type="checkbox"/> Pooled income fund (8) <input type="checkbox"/> ESBT (S portion only) (9) <input type="checkbox"/> QSST	Name of estate or trust	FEIN		P AC A R RP
	Name and title of all fiduciaries, see instructions	PBA Code		
	Address of fiduciary (number and street including suite, PO Box, rural route, or PMB no.)			
	City	State	ZIP Code	
	Check applicable boxes: • <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> REMIC <input type="checkbox"/> Amended return. Attach explanation and schedules <input type="checkbox"/> Change in fiduciary's name or address			

Trusts that have nonresident trustees or beneficiaries see Side 3, Non-California Source Income and Deduction Apportionment Worksheet.

Income	1 Interest income	1	
	2 Dividends	2	
	3 Business income or (loss). Attach federal Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (541)	4	
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach federal Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach federal Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Schedule D-1	7	
	8 Other income. See instructions. State nature of income	8	
	9 Total income. Add line 1 through line 8.	9	

Deductions	10 Interest	10	
	11 Taxes	11	
	12 Fiduciary fees	12	
	13 Charitable deduction. Enter the amount from Side 3, Schedule A, line 7	13	
	14 Attorney, accountant, and return preparer fees	14	
	15 a Other deductions not subject to 2% floor. Attach schedule	15a	
	b Allowable misc. itemized deductions subject to 2% floor	15b	
	c Total. Add line 15a and line 15b	15c	
	16 Total. Add line 10 through line 14 and line 15c	16	
	17 Adjusted total income (or loss). Subtract line 16 from line 9. Enter here and on Side 3, Schedule B, line 1	17	
18 Income distribution deduction from Side 3, Schedule B, line 15. Attach Schedule K-1 (541)	18		
20 Taxable income of fiduciary. Subtract line 18 from line 17	20		

Tax and Payments	21 a Regular tax _____; b Other taxes _____; c QSF tax _____; d Total	21	
	22 Exemption credit. See instructions	22	
	23 Credits. Attach worksheet. If one credit, enter code	23	
	Note: If more than one credit, see instructions.		
	24 Total. Add line 22 and line 23	24	
	25 Subtract line 24 from line 21	25	
	26 Alternative minimum tax. Attach Schedule P (541)	26	
	27 Mental Health Service Tax. See instructions	27	
	28 Tax liability. Add line 25, line 26, and line 27	28	
	29 California income tax withheld. See instructions	29	
	30 California income tax previously paid. See instructions	30	
	31 Real estate or nonresident withholding (Form(s) 592-B, 593-B, or 594). See instructions	31	
32 2006 CA estimated tax, amount applied from 2005 return, and payment with form FTB 3563	32		
33 Total payments. Add line 29, line 30, line 31, and line 32	33		
34 Tax due. Subtract line 33 from line 28	34		

35	Overpaid tax. Subtract line 28 from line 33 from Side 1	35
36	Amount of line 35 to be credited to 2007 estimated tax	36
37	Amount of overpaid tax available this year. Subtract line 36 from line 35	37
38	Use tax. See instructions	38
39	Total voluntary contributions from Schedule C, line 14 below	39
40	Refund or No Amount Due. See instructions	40
41	Amount Due. See instructions	41
42	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	42

Schedule C Voluntary Contributions. See instructions.

1	Alzheimer's Disease/Related Disorders Fund	53	00	7	Emergency Food Assistance Program Fund	59	00
2	California Fund for Senior Citizens	54	00	8	California Peace Officer Memorial Foundation Fund	60	00
3	Rare and Endangered Species Preservation Program	55	00	9	California Military Family Relief Fund	63	00
4	State Children's Trust Fund for the Prevention of Child Abuse	56	00	10	Veterans' Quality of Life Fund	64	00
5	California Breast Cancer Research Fund	57	00	11	California Sexual Violence Victim Services Fund	65	00
6	California Firefighters' Memorial Fund	58	00	12	California Colorectal Cancer Prevention Fund	66	00
				13	California Sea Otter Fund	67	00

14 Total voluntary contributions. Add line 1 through line 13. Enter here and on line 39, above **68** **14** 00

Other Information Note: Income of final year is taxable to beneficiaries.

1	Date trust was created or, if an estate, date of decedent's death:	5	Did the estate or trust receive tax-exempt income? . . .
a	•		If yes, attach computation of the allocation of expenses.
b	Name of Grantor(s) of Trust	6	Is this return for a short taxable year?
	(please attach an additional sheet if necessary)	7	If a trust, enter number of:
2	a If an estate, was decedent a California resident?	a	California resident trustees
b	Was decedent married at date of death?	b	Nonresident trustees
c	If yes, enter surviving spouse's social security number (or ITIN) and name:	c	Trustees (line a plus line b)
		d	California resident beneficiaries
3	If an estate, enter fair market value (FMV) of:	e	Nonresident beneficiaries
a	Decedent's assets at date of death	f	Beneficiaries (line d plus line e)
b	Assets located in California	8	Is the trust required to complete federal Form 8271?
c	Assets located outside California		If federal Form 8271 is required, please attach a copy to this form.
4	If this is the final return, enter date of court order, if applicable, authorizing final distribution of the estate	9	Attach a copy of 2006 federal Form 1041, pages 1 and 2
		10	Does this trust have a beneficial interest in a trust or is it a grantor of another trust? Attach schedule of trusts and federal IDs. <input type="radio"/> Yes <input type="radio"/> No

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of fiduciary or officer representing fiduciary	Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> <input checked="" type="radio"/>
	Firm's name (or yours, if self-employed) and address		Preparer's SSN or PTIN
			FEIN
			Telephone ()

Schedule A Charitable Deduction Do not complete for a simple trust or a pooled income fund. Attach statement listing the name and address of each charitable organization to which your contributions totaled \$3,000 or more.

1 a Amounts paid for charitable purposes from gross income	1a _____	
b Amounts permanently set aside for charitable purposes from gross income. See instructions	1b _____	
c Total. Add line 1a and line 1b	1c _____	
2 Tax-exempt income allocable to charitable contributions. See instructions	2 _____	
3 Subtract line 2 from line 1c	3 _____	
4 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4 _____	
5 Add line 3 and line 4.	5 _____	
6 R&TC Section 18152.5 exclusion allocable to capital gains paid or permanently set aside for charitable purposes	6 _____	
7 Charitable deduction. Subtract line 6 from line 5. Enter here and on Side 1, line 13	7 _____	

Schedule B Income Distribution Deduction

1 Adjusted total income. Enter amount from Side 1, line 17	1 _____
2 Adjusted tax-exempt interest and nontaxable gain from installment sale of small business stock. See instructions	2 _____
3 Net gain shown on Schedule D (541), line 9, column a. If net loss, enter -0-. See instructions	3 _____
4 Enter amount from Schedule A, line 4 (reduced by any allocable R&TC Section 18152.5 exclusion)	4 _____
5 Enter capital gain included on Schedule A, line 1c	5 _____
6 If the amount on Side 1, line 4 is a gain, enter the amount here as a negative number. If the amount on Side 1, line 4 is a loss, enter the loss as a positive number	6 _____
7 Distributable net income. Combine line 1 through line 6	7 _____
8 Income for the taxable year determined under the governing instrument (accounting income).	8 _____
9 Income required to be distributed currently (IRC Section 651)	9 _____
10 Other amounts paid, credited, or otherwise required to be distributed (IRC Section 661)	10 _____
11 Total distributions. Add line 9 and line 10. If the result is greater than line 8, see federal Form 1041 instructions for line 11 to see if you must complete Schedule J (541).	11 _____
12 Enter the total amount of tax-exempt income included on line 11	12 _____
13 Tentative income distribution deduction. Subtract line 12 from line 11	13 _____
14 Tentative income distribution deduction. Subtract line 2 from line 7	14 _____
15 Income distribution deduction. Enter the smaller of line 13 or line 14 here and on Side 1, line 18	15 _____

Non-California Source Income and Deduction Apportionment Worksheet

Income Allocation Worksheet						
Type of Income	A CA Source Income	B Non-CA Source Income	C Apportioned Based on the # of CA Trustees	D Remaining Non-CA Source Income	E Apportioned Based on the # of CA Beneficiaries	F Income Reportable to CA
1 Interest						
2 Dividends						
3 Business income						
4 Capital gain						
5 Rents, royalties, etc.						
6 Farm income						
7 Ordinary gain						
8 Other income						
9 Total income						

Deduction Allocation Worksheet		
Type of Deduction	G Total Deductions	H Amounts Allocable to CA
10 Interest		
11 Taxes		
12 Fiduciary fees		
13 Charitable deduction		
14 Attorney, accountant, and return preparer fees		
15a Other deduction not subject to 2% floor		
15b Allowable misc. itemized deductions subject to 2% floor		